Calculation of Tax:—

The annual ratable value of a building shall be the gross annual rent ac defined in clause (1) of Section 2, *less* a deduction of sixteen and two-thirds per cent of such annual rent, and the said deduction shall be in lieu of all allowances for repairs or any other account whatsoever.

Any inhabitants of the Municipality objecting to the imposition of above taxes or to the amount or rates proposed or to the Classes or property to be made liable thereto or to any of the exemption proposed may within one month from the date of publication of the notice send his objection in writing to the Municipal Council.

88 C. H. BASAVAPPA NAIK, *Municipal Commr.*

OFFICE OF THE COMMISSIONER, CITY MUNICIPAL COUNCIL, SHIMOGA.

Notification dated 17th April 1967.

No. C 12. PR. 5/67-8. Notice is hereby given to the inhabitants of Shimoga City, that the Municipal Council have resolved at their meeting held on 1st April 1967 to revise the rates of License fees on certain trades and also proposed to levy License fees on additional items of Dangerous and Offensive Trades liable under sub-sections (1) and (2) of Sections 256 and 258 of the Mysore Municipalities Act, 1964.

1 Name of the Tax:—License Fees.

2 Class of Dangerous and Offensive Trades liable.—As specified in Parts I and II of the Schedule annexed.

3 Exemption proposed.—Nil.

4 The amount of rate of assessment of each such class.—As specified in the Schedule annexed.

Any inhabitant of the Shimoga City objecting the levy of the Tax or to the amount or rate proposed or to the classes or property to be made liable thereto or to any of the exemptions proposed may within one month from the date of publication in this notice send his objections, in writing, to the Municipal Council, Shimoga.

P 47 C. H. BASAVAPPA NAIK, *Municipal Commissioner.*

Proposed Sehedule for Levy of License Fees on Dangerous and Offensive Trades (under sub-sectoin (1) and (2) of Sections 256 and 259 of Mysore Municipalities Act, 1964).

Sl. No.	Items.	Existing.	Proposed.
1	2	3	4
	PART I.		
	Purposes for which premises may not be used without a licence. Carrying out any of the following Trades or Operations connected with trades :—	Rs.	Rs.
1	Ist Class Rs. 3,001 and above.	100	150
	2nd Class 2,001 to 3,000	50	75
	3rd Class 1,001 to 2,000	25	40
	4th Class upto Rs. 1,000	10	25
	Sweet meet Stalls, Khara Stalls, Hawkers.	10	25
2	Parching Grains.	—	15
3	Baking (Bakery)	10	25
4	Cinematograph Films by any process whatsoever—Treating of.	—	10
5	Cinematograph Film-.—Shooting of.	—	10
6	Chillies or Masala or corn or Seeds. Grinding of by Mechanical means (Electric Machinery)	—	10
7	Cloth, Yarn or leather in Indigo or in other Colours.—Dyeing or Printing.	—	10
8	Cloth or yarn.—Bleaching.	—	10

1	2	3	4
9	Groundnut seeds, Tamarind Seeds or any other seeds—parching by Electric power.	—	2
10	Hair Dressing Saloons or Barber shops.	5	5
11	Hides or Skin whether Raw or dried —tanning processing or packing place.	—	10
12	Leather goods—Manufacturing by Mechanical Means (Electrical Power)	—	10
13	Litho press by hand running.	—	5
14	Metal Casting by cock or Electrical Power.	—	50
15	Printing Press by Manual Labour.	—	10
16	Printing Press by Electrical Power.	—	20
17	Carrying on the trade or business of any operations connected with the trade of.	—	
	(i) Auto Car or auto Cycle servicing or repairing ...	—	10 to 50
	(ii) Blaeksmithy ...	—	5
	(iii) Copper Smithy ...	—	5
	(iv) Electroplating ...	—	5
	(v) Goldsmithy ...	—	5
	(vi) Photography Studio ...	—	10
	(vii) Radio, Wireless receiving set, selling, repairing, Servicing or Manufaturing Silvee Smithy.	—	10
	(viii) Silver Smithy	—	5
	(ix) Timber or wood eawing or cutting by Mechanical or Electric Power.	—	50
	(xi) Washermen Trade (Dhoby) ...	—	5
	(xii) Welding of metal by Electric, Gas or any process whatsoever.	—	5 to 10
18	Manufacturing, packing, pressing cleaning, cleansing, boiling, melting, grinding, or preparing, by any process whatsoever any of the following articles		
	(a) Aerated Waters ...	10	25
	(b) Bidis (Indigenous cigarettes), Snuff, cigars or Cigarettes.	—	5
	(c) Bones stocking ...	—	5
	(d) Bricks or tiles by hand power ...	—	5
	(e) Bricks or tiles by Mechanical Power ...	—	10
	(f) Cement concrete designs or Models ...	—	10
	(g) Charcoal ...	6	6
	(h) Soap Manufacturing ...	—	25
	(i) Sweetmeet and Confectionery goods. ...	10	10 to 25
	(j) Wooden Furniture, Boxes' barrels, Khokas, or other articles of wood or of plywood or of Sandalwood.	—	5
	(h) Sugar. ...	—	500

PART II.

Articles which may not be stored in any premises without a Licence.

1	Bamboos ...	—	5
2	Bidi Leaves ...	—	5
3	Blasting Powder ...	—	5
4	Chillies ...	—	10
5	Fire wood ...	6	10
6	Fireworks ...	—	10
7	Grass ...	—	5
8	Methylated Spirit, denatued spirit or French polish, Liquor. ...	—	10 to 50
9	Oil other that petroleum ...	—	10 to 25
10	Petroleum other than dangerous petroleum, as defined in the Petroleum Act, 1934.	—	50 to 100

..... *Commissioner.*

			Rs. P.
	N. B. Sanitary fittings include baths, water closets, lavotery basins bidets (tube) urinals, flushing cistern, sinks and water taps.		
5	Motor Cars not registered under the Motor Vehicles Act, 1939.	...	15—00
	(a) 2 seater (each)	...	30—00
	(b) 4 or more seater (each)		
6	Chassis and Lorries not registered under the Motor Vehicles Act, 1939		
	(a) Without body (Each)	...	25—00
	(b) With body ,,	...	30 -00
7	Component parts of motor cars	..	0—75
8	Old compontent parts of motor vehicles	...	0—25
9	Stoppers made of metal	...	0—37
10	Complete motor cycle not registered under the Motor Vehicles Act, 1939, without side car (each).		4—00
11	Motor cycle not registered under the Motor Vehicles Act, 1939, with side car (each)		5—00

Class—IX.—Miscellaneous :—

1	Dyes and tans including green coloured sand (for mixing with mehndi) boot polishes, indigo, safflower (kusum) and all kinds of colouring matter.		Two per cent
2	Stationery including paper, paste, boards and all articles made thereon including waste papers, cards, card boards, forms, envelopes, calendars, inks, pens, pencils, ink pots, ink stands, takhtis, pin cushions, nibs, holders, pins, pads, drawing instruments, paper weights, rulers, measuring tapes, slates manufactured or unmanufactured, straw board, gelatine paper, account books, ledger and cash books.		do
3	Chemicals (except those chargeable under any other class), distilled water and sulphur in casks or barrels or bags.		do
4	Horn and articles made of horn except buttons	...	do
5	Lac and cork and articles made thereof	...	do
6	Kikar bark and other bark including bark dust	...	do
7	Wood (manufactured) such as walking sticks, empty barrels Country carts, umbrella sticks of cane or bamboo (manufactured or un-manufactured), wooden payas and pattis.		do
8	Furniture other than iron furniture	..	do
9	Articles of sports and games including playing cards	...	do
10	Glass and articles made thereon (except glass tiles, empty glass phials having lids, glass beads and other imitation jewels)		do
11	Articles made of china stone, earth (glazed or unglazed) including drain pipes and drain fittings, but excluding sanitary fittings, earthern tiles and toys made of china clay or earth.		
12	Empty glass phials having lids	....	do
13	Celloid goods including celluloid sheets and imitation mother pearl sheets	...	do
14	Nut, shell, horn and ivory buttons	...	do
15	Glass beads and other imitation jewels	...	One per cent
16	Toilet powders and cosmatic creams including tooth pastes, powders and creams	...	Two per cent
17	Ivory and articles made thereof	...	do
18	Rubber goods including rubber gloves and bakelite goods	...	One per cent
19	Disinfectants-dry or liquid-including flit, corsote, shell tox and napthalane ball	...	Two per cent
20	Lubricating oil (per litre)	...	0—03
21	Grease	...	Two per cent

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			Rs P.
22	Photographic accessories including pictures, photos and printed pictures	...	do
23	Coir matting	...	One per cent
24	Toys made of celluloid	...	do
25	Toys made of china clay or earth	...	do
26	Toys made of cotton, rubber, paper, wood and metals	...	do
27	All kinds of cinema carbons	...	Two per cent
28	Vasceline, vasceline pomade, petroleum jelly or amber petroleum (grease) and brilliantine.		do
29	Safety fuses and cartridges	...	do
30	Match boxes (per gross)	...	0—10
31	Oats	...	One per cent
32	Bran, oil cakes and oil feed	...	do
33	Musical goods	...	Two per cent
34	Porcelain articles and china cups, etc.	...	do
35	Bakelite and plastic materials	...	do
36	Cameras	...	do
37	Photo Frames and pictures	...	do
38	Optical glass and frames	...	do
39	Tamarind sheds	...	One per cent
40	Other articles not chargeable under any of the above items and which may be approved by the Government by Notification in respect of all municipalities or any Municipality or any class of Municipalities as may be specified in such notification.		Two per cent

Any inhabitants of the Municipality objecting to the imposition of the Taxes or to the amounts or rates proposed or to the classes or property to be made liable thereto or to any of the exemptions proposed may within one month from the date of publication of this notice send his objections in writing to the Municipal Office.

SCHEDULE-III.

Rates of Tolls Payable on Entering the Municipal Limits.

	Rs. P.
Goods Vehicle or a stage carriage as defined in the Motor Vehicles Act, 1939 (Central Act IV of 1939) other than those exempted from Municipal toll under the Mysore Motor Vehicles Taxation Act, 1957.	2—00
Motor Car as defined in the Motor Vehicles Act, 1939 (Central Act IV of 1939) other than those exempted from Municipal Toll under the Mysore Motor Vehicles Taxation Act, 1957	2—00
Trailer attached to a goods vehicle other than those exempted from Municipal Toll under the Mysore Motor Vehicles Taxation Act, 1957	1—00
On every four-wheeled carriage ...	0—50
On every two-wheeled carriage on springs other than a Jutka ...	0—25
On every jutka laden ...	0—15
On every jutka unladen ...	0—10
On every other vehicle with springs including a tricycle or bicycle ...	0—15
On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies, asses, or mules, if laden.	0—25
On every cart or other vehicle not springs drawn by two buffaloes, bullocks, horses, ponies, asses or mules, if not laden.	0—15
On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony, ass or mule, if laden.	0—15
On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony, ass or mule, if not laden.	0—10

C. H. BASAVAPPA NAIK, *Municipal Commr.*